

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12**

County: **HANCOCK**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$16,835

Equalized Assessed Valuation:

\$6,194,810

Population:

3,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$25,134	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$7	\$59	\$18
Revenue Collected During FY 07:	\$12,737	\$215,308	\$125,712
Expenditures During FY 07:	\$11,745	\$222,524	\$116,448
Per Capita Revenue:	\$4	\$75	\$40
Per Capita Expenditures:	\$3	\$70	\$38
Revenues over (under) Expenditures:	\$992	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	222.44%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$26,126	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$7	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Darien Park District**

Unit Code: **022/065/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,573,729

Equalized Assessed Valuation:

\$823,883,032

Population:

25,000

Employees:

Full Time:

18

Part Time:

145

Salaries Paid:

\$1,325,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,631,880	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$65	-\$702	\$41
Revenue Collected During FY 07:	\$2,119,601	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,862,527	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$85	\$2,900	\$147
Per Capita Expenditures:	\$75	\$2,751	\$134
Revenues over (under) Expenditures:	\$257,074	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	101.42%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,888,954	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$76	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,772,898	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,639,084	\$9,416,108	\$5,901,815
Per Capita Debt:	\$506	\$5,423	\$234
General Obligation Debt over EAV:	1.53%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$49,917	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$2	\$49	\$
Revenue Collected During FY 07:	\$2,363,362	\$720,842	\$
Expenditures During FY 07:	\$2,257,127	\$749,283	\$
Per Capita Revenue:	\$95	\$22	\$
Per Capita Expenditures:	\$90	\$23	\$
Operating Income (loss):	\$106,235	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	2.50%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$56,318	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$2	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Decatur Park District**

Unit Code: **055/010/12**

County: **MACON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,493,494

Equalized Assessed Valuation:

\$826,075,784

Population:

81,000

Employees:

Full Time:

96

Part Time:

178

Salaries Paid:

\$5,318,803

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,130,378	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$39	-\$702	\$41
Revenue Collected During FY 07:	\$13,321,055	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$12,811,376	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$164	\$2,900	\$147
Per Capita Expenditures:	\$158	\$2,751	\$134
Revenues over (under) Expenditures:	\$509,679	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	29.29%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,752,943	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$46	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,323,972	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$5,164,008	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$15,308,680	\$9,416,108	\$5,901,815
Per Capita Debt:	\$189	\$5,423	\$234
General Obligation Debt over EAV:	0.60%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Deerfield Park District**

Unit Code: **049/020/12**

County: **LAKE**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,418,843

Equalized Assessed Valuation:

\$1,165,607,946

Population:

19,471

Employees:

Full Time:

37

Part Time:

664

Salaries Paid:

\$4,229,197

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,221,400	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$422	-\$702	\$41
Revenue Collected During FY 07:	\$8,538,324	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,235,920	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$439	\$2,900	\$147
Per Capita Expenditures:	\$372	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,302,404	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	135.16%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$9,779,899	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$502	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$15,373,797	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,176,241	\$9,416,108	\$5,901,815
Per Capita Debt:	\$369	\$5,423	\$234
General Obligation Debt over EAV:	0.62%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,270,524	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$322	\$49	\$
Revenue Collected During FY 07:	\$2,661,206	\$720,842	\$
Expenditures During FY 07:	\$2,675,091	\$749,283	\$
Per Capita Revenue:	\$137	\$22	\$
Per Capita Expenditures:	\$137	\$23	\$
Operating Income (loss):	-\$13,885	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	224.31%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$6,000,544	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$308	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dekalb Park District**

Unit Code: **019/010/12**

County: **DEKALB**

Fiscal Year End:

2/28/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,933,837

Equalized Assessed Valuation:

\$647,193,937

Population:

42,000

Employees:

Full Time:

24

Part Time:

228

Salaries Paid:

\$1,774,908

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$428,471	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$10	-\$702	\$41
Revenue Collected During FY 07:	\$2,691,090	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,377,972	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$64	\$2,900	\$147
Per Capita Expenditures:	\$57	\$2,751	\$134
Revenues over (under) Expenditures:	\$313,118	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	31.19%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$741,589	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$18	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,080,145	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$476,989	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,664,452	\$9,416,108	\$5,901,815
Per Capita Debt:	\$111	\$5,423	\$234
General Obligation Debt over EAV:	0.68%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,567,983	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$85	\$49	\$
Revenue Collected During FY 07:	\$1,249,450	\$720,842	\$
Expenditures During FY 07:	\$1,366,928	\$749,283	\$
Per Capita Revenue:	\$30	\$22	\$
Per Capita Expenditures:	\$33	\$23	\$
Operating Income (loss):	-\$117,478	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	265.26%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$3,625,935	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$86	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$154,000**

Equalized Assessed Valuation: **\$28,270,556**

Population: **1,900**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$2,325**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$51,020	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$27	\$59	\$18
Revenue Collected During FY 07:	\$96,325	\$215,308	\$125,712
Expenditures During FY 07:	\$27,982	\$222,524	\$116,448
Per Capita Revenue:	\$51	\$75	\$40
Per Capita Expenditures:	\$15	\$70	\$38
Revenues over (under) Expenditures:	\$68,343	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	426.57%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$119,363	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$63	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$5,593	\$5,794	\$
Total Unreserved Funds:	\$113,770	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Des Plaines Park District

Unit Code: 016/190/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,530,703

Equalized Assessed Valuation:

\$1,771,075,743

Population:

57,280

Employees:

Full Time:

43

Part Time:

622

Salaries Paid:

\$3,808,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,557,440	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$62	-\$702	\$41
Revenue Collected During FY 07:	\$6,504,959	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,984,933	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$114	\$2,900	\$147
Per Capita Expenditures:	\$104	\$2,751	\$134
Revenues over (under) Expenditures:	\$520,026	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	66.28%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,967,025	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$69	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,139,849	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,086,076	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,878,136	\$9,416,108	\$5,901,815
Per Capita Debt:	\$207	\$5,423	\$234
General Obligation Debt over EAV:	0.49%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,359,437	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$94	\$49	\$
Revenue Collected During FY 07:	\$2,980,546	\$720,842	\$
Expenditures During FY 07:	\$2,795,933	\$749,283	\$
Per Capita Revenue:	\$52	\$22	\$
Per Capita Expenditures:	\$49	\$23	\$
Operating Income (loss):	\$184,613	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	163.81%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$4,580,123	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$80	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12**

County: **LEE**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,123,805

Equalized Assessed Valuation:

\$145,169,797

Population:

15,347

Employees:

Full Time:

6

Part Time:

7

Salaries Paid:

\$340,238

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$459,785	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$30	\$59	\$18
Revenue Collected During FY 07:	\$770,570	\$215,308	\$125,712
Expenditures During FY 07:	\$687,180	\$222,524	\$116,448
Per Capita Revenue:	\$50	\$75	\$40
Per Capita Expenditures:	\$45	\$70	\$38
Revenues over (under) Expenditures:	\$83,390	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	79.04%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$543,175	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$35	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$802,344	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$487,522	\$257,293	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$88,323	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$6	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$5,070	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	-\$5,070	\$553	\$
Ratio of Retained Earnings to Expenditures:	-1842.07%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	-\$93,393	\$34,510	\$
Per Capita Ending Retained Earnings:	-\$6	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dolton Park District**

Unit Code: **016/200/12**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,439,658

Equalized Assessed Valuation:

\$268,982,425

Population:

25,614

Employees:

Full Time:

8

Part Time:

17

Salaries Paid:

\$485,956

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$302,704	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$12	-\$702	\$41
Revenue Collected During FY 07:	\$1,278,765	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,516,550	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$50	\$2,900	\$147
Per Capita Expenditures:	\$59	\$2,751	\$134
Revenues over (under) Expenditures:	-\$237,785	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	49.70%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$753,719	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$29	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$624,546	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,000,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$39	\$5,423	\$234
General Obligation Debt over EAV:	0.26%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$43,038

Equalized Assessed Valuation:

\$31,657,623

Population:

2,098

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$6,250

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$8,439	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$4	\$59	\$18
Revenue Collected During FY 07:	\$36,076	\$215,308	\$125,712
Expenditures During FY 07:	\$39,898	\$222,524	\$116,448
Per Capita Revenue:	\$17	\$75	\$40
Per Capita Expenditures:	\$19	\$70	\$38
Revenues over (under) Expenditures:	-\$3,822	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	11.57%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$4,617	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$2	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Downers Grove Park District

Unit Code: 022/070/12 County: DUPAGE

Fiscal Year End: 5/31/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,301,321

Equalized Assessed Valuation: \$2,171,701,123

Population: 49,136

Employees:

Full Time: 53

Part Time: 413

Salaries Paid: \$3,974,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$581,115	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$12	-\$702	\$41
Revenue Collected During FY 07:	\$8,909,655	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$6,960,532	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$181	\$2,900	\$147
Per Capita Expenditures:	\$142	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,949,123	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	14.93%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,039,062	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$21	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,535,593	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$317,035	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,300,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$169	\$5,423	\$234
General Obligation Debt over EAV:	0.38%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,856,038	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$58	\$49	\$
Revenue Collected During FY 07:	\$1,014,866	\$720,842	\$
Expenditures During FY 07:	\$968,053	\$749,283	\$
Per Capita Revenue:	\$21	\$22	\$
Per Capita Expenditures:	\$20	\$23	\$
Operating Income (loss):	\$46,813	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	292.23%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,828,906	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$58	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Dundee Park District

Unit Code: 045/040/12

County: KANE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,570,594

Equalized Assessed Valuation:

\$1,588,781,231

Population:

53,207

Employees:

Full Time:

67

Part Time:

799

Salaries Paid:

\$5,151,934

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,569,302	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$29	-\$702	\$41
Revenue Collected During FY 07:	\$8,552,351	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,225,583	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$161	\$2,900	\$147
Per Capita Expenditures:	\$136	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,326,768	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	27.41%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,980,203	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$37	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,374,547	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$902,391	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,071,902	\$9,416,108	\$5,901,815
Per Capita Debt:	\$264	\$5,423	\$234
General Obligation Debt over EAV:	0.43%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,833,288	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$204	\$49	\$
Revenue Collected During FY 07:	\$2,921,339	\$720,842	\$
Expenditures During FY 07:	\$3,293,175	\$749,283	\$
Per Capita Revenue:	\$55	\$22	\$
Per Capita Expenditures:	\$62	\$23	\$
Operating Income (loss):	-\$371,836	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	342.90%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$11,292,148	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$212	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12**

County: **Jo Daviess**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$241,670

Equalized Assessed Valuation:

\$61,585,021

Population:

3,848

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$14,444

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$75,488	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$20	\$59	\$18
Revenue Collected During FY 07:	\$84,828	\$215,308	\$125,712
Expenditures During FY 07:	\$59,262	\$222,524	\$116,448
Per Capita Revenue:	\$22	\$75	\$40
Per Capita Expenditures:	\$15	\$70	\$38
Revenues over (under) Expenditures:	\$25,566	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	170.52%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$101,054	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$26	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,559,004	\$66,970	\$
Total Unrestricted Net Assets:	-\$1,489,208	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,613,000	\$257,293	\$
Per Capita Debt:	\$419	\$52	\$
General Obligation Debt over EAV:	2.62%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: East St. Louis Park District

Unit Code: 088/010/12 County: ST. CLAIR

Fiscal Year End: 2/28/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,601,788

Equalized Assessed Valuation: \$106,951,585

Population: 60,000

Employees:

Full Time: 6

Part Time: 4

Salaries Paid: \$315,522

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$72,825	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$1	-\$702	\$41
Revenue Collected During FY 07:	\$933,418	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,055,346	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$16	\$2,900	\$147
Per Capita Expenditures:	\$18	\$2,751	\$134
Revenues over (under) Expenditures:	-\$121,928	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	101.76%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,073,897	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$18	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$287,423	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$786,474	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,027,346	\$9,416,108	\$5,901,815
Per Capita Debt:	\$17	\$5,423	\$234
General Obligation Debt over EAV:	0.96%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Effingham Park District

Unit Code: 025/010/12

County: EFFINGHAM

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,966,619

Equalized Assessed Valuation:

\$198,728,148

Population:

13,500

Employees:

Full Time:

7

Part Time:

131

Salaries Paid:

\$402,338

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$799,843	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$59	-\$702	\$41
Revenue Collected During FY 07:	\$1,025,857	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$939,645	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$76	\$2,900	\$147
Per Capita Expenditures:	\$70	\$2,751	\$134
Revenues over (under) Expenditures:	\$86,212	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	94.30%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$886,055	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$66	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$941,540	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$959,673	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$329,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$24	\$5,423	\$234
General Obligation Debt over EAV:	0.17%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Elk Grove Park District

Unit Code: 016/210/12

County: COOK

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,854,241

Equalized Assessed Valuation:

\$1,938,288,815

Population:

34,727

Employees:

Full Time:

70

Part Time:

700

Salaries Paid:

\$6,538,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$7,174,172	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$207	-\$702	\$41
Revenue Collected During FY 07:	\$14,207,232	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$13,416,178	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$409	\$2,900	\$147
Per Capita Expenditures:	\$386	\$2,751	\$134
Revenues over (under) Expenditures:	\$791,054	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	59.37%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$7,965,226	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$229	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,713,499	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,305,756	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,335,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$384	\$5,423	\$234
General Obligation Debt over EAV:	0.55%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$18,008,796	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$519	\$49	\$
Revenue Collected During FY 07:	\$2,021,996	\$720,842	\$
Expenditures During FY 07:	\$1,962,498	\$749,283	\$
Per Capita Revenue:	\$58	\$22	\$
Per Capita Expenditures:	\$57	\$23	\$
Operating Income (loss):	\$59,498	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	920.68%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$18,068,294	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$520	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Elmhurst Park District**

Unit Code: **022/080/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,597,824

Equalized Assessed Valuation:

\$2,319,420,410

Population:

44,976

Employees:

Full Time:

70

Part Time:

377

Salaries Paid:

\$6,131,696

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,032,315	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$67	-\$702	\$41
Revenue Collected During FY 07:	\$8,649,674	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,637,925	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$192	\$2,900	\$147
Per Capita Expenditures:	\$170	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,011,749	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	51.01%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,896,475	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$87	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,167,370	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,876,333	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,747,291	\$9,416,108	\$5,901,815
Per Capita Debt:	\$261	\$5,423	\$234
General Obligation Debt over EAV:	0.00%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$13,062,783	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$290	\$49	\$
Revenue Collected During FY 07:	\$4,855,151	\$720,842	\$
Expenditures During FY 07:	\$4,125,483	\$749,283	\$
Per Capita Revenue:	\$108	\$22	\$
Per Capita Expenditures:	\$92	\$23	\$
Operating Income (loss):	\$729,668	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	290.28%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$11,975,267	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$266	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Emden Park District

Unit Code: 054/017/12

County: LOGAN

Fiscal Year End:

5/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$15,524,935

Population:

1,955

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$4,156

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$17,474	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$9	\$59	\$18
Revenue Collected During FY 07:	\$22,731	\$215,308	\$125,712
Expenditures During FY 07:	\$17,020	\$222,524	\$116,448
Per Capita Revenue:	\$12	\$75	\$40
Per Capita Expenditures:	\$9	\$70	\$38
Revenues over (under) Expenditures:	\$5,711	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	136.22%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$23,185	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$12	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,227**

Equalized Assessed Valuation: **\$136,301,916**

Population: **1,907**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$35,403**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$86,109	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$45	\$59	\$18
Revenue Collected During FY 07:	\$92,461	\$215,308	\$125,712
Expenditures During FY 07:	\$87,853	\$222,524	\$116,448
Per Capita Revenue:	\$48	\$75	\$40
Per Capita Expenditures:	\$46	\$70	\$38
Revenues over (under) Expenditures:	\$4,608	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	103.26%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$90,717	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$48	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$90,717	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12**

County: **WAYNE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$442,225

Equalized Assessed Valuation:

\$28,440,107

Population:

5,436

Employees:

Full Time:

3

Part Time:

27

Salaries Paid:

\$111,437

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$209,280	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$38	\$59	\$18
Revenue Collected During FY 07:	\$257,358	\$215,308	\$125,712
Expenditures During FY 07:	\$239,414	\$222,524	\$116,448
Per Capita Revenue:	\$47	\$75	\$40
Per Capita Expenditures:	\$44	\$70	\$38
Revenues over (under) Expenditures:	\$17,944	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	94.91%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$227,224	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$42	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,990	\$66,970	\$
Total Unrestricted Net Assets:	\$75,437	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$165,000	\$257,293	\$
Per Capita Debt:	\$30	\$52	\$
General Obligation Debt over EAV:	0.58%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 County: FULTON

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$64,450

Equalized Assessed Valuation: \$33,671,683

Population: 3,400

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$5,138

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$20,243	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$6	\$59	\$18
Revenue Collected During FY 07:	\$36,585	\$215,308	\$125,712
Expenditures During FY 07:	\$26,881	\$222,524	\$116,448
Per Capita Revenue:	\$11	\$75	\$40
Per Capita Expenditures:	\$8	\$70	\$38
Revenues over (under) Expenditures:	\$9,704	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	111.41%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$29,947	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$9	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$29,947	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,040**

Equalized Assessed Valuation: **\$22,313,740**

Population: **300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$15,270	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$51	\$59	\$18
Revenue Collected During FY 07:	\$8,121	\$215,308	\$125,712
Expenditures During FY 07:	\$7,239	\$222,524	\$116,448
Per Capita Revenue:	\$27	\$75	\$40
Per Capita Expenditures:	\$24	\$70	\$38
Revenues over (under) Expenditures:	\$882	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	223.12%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$16,152	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$54	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,502,506

Equalized Assessed Valuation:

\$232,031,276

Population:

13,500

Employees:

Full Time:

7

Part Time:

75

Salaries Paid:

\$412,089

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$305,120	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$23	\$59	\$18
Revenue Collected During FY 07:	\$718,663	\$215,308	\$125,712
Expenditures During FY 07:	\$745,628	\$222,524	\$116,448
Per Capita Revenue:	\$53	\$75	\$40
Per Capita Expenditures:	\$55	\$70	\$38
Revenues over (under) Expenditures:	-\$26,965	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	37.30%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$278,155	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$21	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$710,598	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$680,000	\$257,293	\$
Per Capita Debt:	\$50	\$52	\$
General Obligation Debt over EAV:	0.17%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$51,924	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$4	\$4	\$
Revenue Collected During FY 07:	\$185,680	\$22,472	\$
Expenditures During FY 07:	\$276,526	\$21,919	\$
Per Capita Revenue:	\$14	\$2	\$
Per Capita Expenditures:	\$20	\$2	\$
Operating Income (loss):	-\$90,846	\$553	\$
Ratio of Retained Earnings to Expenditures:	-51.63%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	-\$142,770	\$34,510	\$
Per Capita Ending Retained Earnings:	-\$11	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,416,600**

Equalized Assessed Valuation: **\$21,796,070**

Population: **1,900**

Employees:

Full Time: **1**

Part Time: **20**

Salaries Paid: **\$53,366**

Blended Component Units

Number Submitted = 1

Flanagan #1 Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$19,924	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$10	\$59	\$18
Revenue Collected During FY 07:	\$160,913	\$215,308	\$125,712
Expenditures During FY 07:	\$147,946	\$222,524	\$116,448
Per Capita Revenue:	\$85	\$75	\$40
Per Capita Expenditures:	\$78	\$70	\$38
Revenues over (under) Expenditures:	\$12,967	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	22.23%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$32,891	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$17	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$32,891	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$60,000	\$257,293	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Fon Du Lac Park District**

Unit Code: **090/020/12**

County: **TAZEWELL**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,211,147

Equalized Assessed Valuation:

\$400,237,267

Population:

22,536

Employees:

Full Time:

23

Part Time:

237

Salaries Paid:

\$1,764,101

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$757,114	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$34	-\$702	\$41
Revenue Collected During FY 07:	\$2,743,998	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,481,028	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$122	\$2,900	\$147
Per Capita Expenditures:	\$110	\$2,751	\$134
Revenues over (under) Expenditures:	\$262,970	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	39.10%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$970,172	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$43	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$739,897	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$153,951	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,581,153	\$9,416,108	\$5,901,815
Per Capita Debt:	\$248	\$5,423	\$234
General Obligation Debt over EAV:	0.32%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,130,281	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$228	\$49	\$
Revenue Collected During FY 07:	\$1,524,243	\$720,842	\$
Expenditures During FY 07:	\$1,803,413	\$749,283	\$
Per Capita Revenue:	\$68	\$22	\$
Per Capita Expenditures:	\$80	\$23	\$
Operating Income (loss):	-\$279,170	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	286.60%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$5,168,671	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$229	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Forest Park Park District

Unit Code: 016/230/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,415,850

Equalized Assessed Valuation:

\$350,474,855

Population:

15,329

Employees:

Full Time:

9

Part Time:

140

Salaries Paid:

\$854,690

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$689,579	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$45	-\$702	\$41
Revenue Collected During FY 07:	\$2,157,968	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,809,871	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$141	\$2,900	\$147
Per Capita Expenditures:	\$118	\$2,751	\$134
Revenues over (under) Expenditures:	\$348,097	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	49.62%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$898,056	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$59	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,246,901	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$1,048,047	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,232,153	\$9,416,108	\$5,901,815
Per Capita Debt:	\$341	\$5,423	\$234
General Obligation Debt over EAV:	1.34%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,481,432	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$162	\$49	\$
Revenue Collected During FY 07:	\$217,462	\$720,842	\$
Expenditures During FY 07:	\$336,754	\$749,283	\$
Per Capita Revenue:	\$14	\$22	\$
Per Capita Expenditures:	\$22	\$23	\$
Operating Income (loss):	-\$119,292	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	723.72%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,437,140	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$159	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Forest View Park District

Unit Code: 016/240/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$315,324

Equalized Assessed Valuation:

\$49,889,194

Population:

731

Employees:

Full Time:

Part Time:

25

Salaries Paid:

\$59,082

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$138,648	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$190	\$59	\$18
Revenue Collected During FY 07:	\$171,720	\$215,308	\$125,712
Expenditures During FY 07:	\$192,394	\$222,524	\$116,448
Per Capita Revenue:	\$235	\$75	\$40
Per Capita Expenditures:	\$263	\$70	\$38
Revenues over (under) Expenditures:	-\$20,674	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	61.32%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$117,974	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$161	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$117,974	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12**

County: **Mason**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$194,000

Equalized Assessed Valuation:

\$47,283,477

Population:

3,200

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$23,137

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$66,797	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$21	\$59	\$18
Revenue Collected During FY 07:	\$114,048	\$215,308	\$125,712
Expenditures During FY 07:	\$114,067	\$222,524	\$116,448
Per Capita Revenue:	\$36	\$75	\$40
Per Capita Expenditures:	\$36	\$70	\$38
Revenues over (under) Expenditures:	-\$19	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	58.54%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$66,778	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$21	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$66,778	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$224,000	\$257,293	\$
Per Capita Debt:	\$70	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fox Valley Park District

Unit Code: 045/050/12

County: KANE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,297,186

Equalized Assessed Valuation:

\$4,259,367,393

Population:

200,000

Employees:

Full Time:

99

Part Time:

1,073

Salaries Paid:

\$8,317,729

Blended Component Units

Number Submitted = 2

Fox Valley Park District Aquatics

Orchard Valley Golf Course

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,324,583	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$32	-\$702	\$41
Revenue Collected During FY 07:	\$23,241,193	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$21,481,459	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$116	\$2,900	\$147
Per Capita Expenditures:	\$107	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,759,734	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	35.31%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$7,585,879	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$38	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,762,680	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$9,969,779	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$40,171,369	\$9,416,108	\$5,901,815
Per Capita Debt:	\$201	\$5,423	\$234
General Obligation Debt over EAV:	0.86%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12**

County: **FRANKLIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$700,000

Equalized Assessed Valuation:

\$66,209,347

Population:

10,000

Employees:

Full Time:

2

Part Time:

45

Salaries Paid:

\$254,302

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$22,195	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	-\$2	\$59	\$18
Revenue Collected During FY 07:	\$562,909	\$215,308	\$125,712
Expenditures During FY 07:	\$553,810	\$222,524	\$116,448
Per Capita Revenue:	\$56	\$75	\$40
Per Capita Expenditures:	\$55	\$70	\$38
Revenues over (under) Expenditures:	\$9,099	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	2.58%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$14,315	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$1	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$61,679	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$899,900	\$257,293	\$
Per Capita Debt:	\$90	\$52	\$
General Obligation Debt over EAV:	1.36%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **099/030/12**

County: **WILL**

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,998,100

Equalized Assessed Valuation:

\$686,917,590

Population:

16,500

Employees:

Full Time:

8

Part Time:

60

Salaries Paid:

\$622,742

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$359,107	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$22	-\$702	\$41
Revenue Collected During FY 07:	\$1,847,199	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,580,584	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$112	\$2,900	\$147
Per Capita Expenditures:	\$96	\$2,751	\$134
Revenues over (under) Expenditures:	\$266,615	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	39.59%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$625,722	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$38	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$12,293,610	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,231,026	\$9,416,108	\$5,901,815
Per Capita Debt:	\$75	\$5,423	\$234
General Obligation Debt over EAV:	0.15%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Frankfort Square Park District

Unit Code: 099/035/12 County: WILL

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,184,975

Equalized Assessed Valuation: \$516,092,892

Population: 16,928

Employees:

Full Time: 14

Part Time: 150

Salaries Paid: \$1,110,658

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$227,701	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$13	-\$702	\$41
Revenue Collected During FY 07:	\$2,990,840	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,363,267	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$177	\$2,900	\$147
Per Capita Expenditures:	\$140	\$2,751	\$134
Revenues over (under) Expenditures:	\$627,573	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	13.81%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$326,298	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$19	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,411	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$310,992	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,994,685	\$9,416,108	\$5,901,815
Per Capita Debt:	\$472	\$5,423	\$234
General Obligation Debt over EAV:	1.43%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,185,660	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$129	\$49	\$
Revenue Collected During FY 07:	\$320,477	\$720,842	\$
Expenditures During FY 07:	\$352,427	\$749,283	\$
Per Capita Revenue:	\$19	\$22	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	-\$31,950	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	631.98%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,227,284	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$132	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 County: COOK

Fiscal Year End: 4/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,514,794

Equalized Assessed Valuation: \$608,514,499

Population: 15,300

Employees:

Full Time: 23

Part Time: 160

Salaries Paid: \$1,621,073

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,875,727	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$123	-\$702	\$41
Revenue Collected During FY 07:	\$2,778,341	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,117,675	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$182	\$2,900	\$147
Per Capita Expenditures:	\$138	\$2,751	\$134
Revenues over (under) Expenditures:	\$660,666	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	116.51%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,467,247	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$161	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,929,682	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,486,120	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$896,930	\$9,416,108	\$5,901,815
Per Capita Debt:	\$59	\$5,423	\$234
General Obligation Debt over EAV:	0.14%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,422,763	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$93	\$49	\$
Revenue Collected During FY 07:	\$1,184,764	\$720,842	\$
Expenditures During FY 07:	\$1,164,363	\$749,283	\$
Per Capita Revenue:	\$77	\$22	\$
Per Capita Expenditures:	\$76	\$23	\$
Operating Income (loss):	\$20,401	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	131.63%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$1,532,645	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$100	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 County: DEKALB

Fiscal Year End: 4/1/2007

Accounting Method: Cash

Appropriation or Budget: \$47,850

Equalized Assessed Valuation: \$47,362,758

Population: 2,500

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$3,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,094	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$4	\$59	\$18
Revenue Collected During FY 07:	\$33,093	\$215,308	\$125,712
Expenditures During FY 07:	\$31,058	\$222,524	\$116,448
Per Capita Revenue:	\$13	\$75	\$40
Per Capita Expenditures:	\$12	\$70	\$38
Revenues over (under) Expenditures:	\$2,035	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	35.83%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$11,129	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$4	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **STEPHENSON**

Fiscal Year End: **3/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,621,000**

Equalized Assessed Valuation: **\$256,031,240**

Population: **25,867**

Employees:

Full Time: **21**

Part Time: **177**

Salaries Paid: **\$1,239,266**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,095,484	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$42	-\$702	\$41
Revenue Collected During FY 07:	\$2,131,660	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,735,542	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$82	\$2,900	\$147
Per Capita Expenditures:	\$67	\$2,751	\$134
Revenues over (under) Expenditures:	\$396,118	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	85.69%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,487,236	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$57	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$1,821,449	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$4,054,054	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,117,335	\$9,416,108	\$5,901,815
Per Capita Debt:	\$121	\$5,423	\$234
General Obligation Debt over EAV:	1.14%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,857,352	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$110	\$49	\$
Revenue Collected During FY 07:	\$1,105,498	\$720,842	\$
Expenditures During FY 07:	\$1,051,800	\$749,283	\$
Per Capita Revenue:	\$43	\$22	\$
Per Capita Expenditures:	\$41	\$23	\$
Operating Income (loss):	\$53,698	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	279.16%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,936,203	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$114	\$50	\$